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TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

No. ~~275.~~ 81

PARKER R. MASON, APPELLANT,

vs.

P. W. HART, DEPUTY COLLECTOR OF INTERNAL REVENUE, ET AL.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE NORTHERN DISTRICT OF ILLINOIS.

FILED OCTOBER 31, 1870.

SUPREME COURT OF THE UNITED STATES.

No. 275.

PARKER R. MASON, APPELLANT,

vs.

P. W. HART, DEPUTY COLLECTOR OF INTERNAL REVENUE, ET AL.

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1 Pleas in the circuit court of the United States for the northern district of Illinois, sitting in chancery, at the city of Chicago, in the district aforesaid, before the Hon. Henry W. Blodgett, district judge of said northern district, and in the absence pro tempore of the Hon. David Davis, associate justice of the Supreme Court of the United States, and of the Hon. Thomas Drummond, circuit judge for the seventh judicial circuit, sole judge, on Tuesday, the twenty-sixth day of July, in the year of our Lord one thousand eight hundred and seventy, and of the independence of the United States the ninety-fifth year.

WILLIAM H. BRADLEY, *Clerk.*

PARKER R. MASON
vs.
P. W. HART, DEPUTY COLLECTOR; EDMUND JUSSEN, collector; J. D. Webster, assessor; and Columbus Delano, Commissioner of the Internal Revenue. } In chancery.

NORTHERN DISTRICT OF ILLINOIS, *ss:*

Be it remembered that on the ninth day of March, in the year of our Lord one thousand eight hundred and seventy, came Parker R. Mason, complainant, by Edward Roby, esq., his solicitor, and filed in the office of the clerk of the circuit court of the United States for the north-
2 ern district of Illinois, at Chicago, in said district, his bill of complaint against P. W. Hart, deputy collector; Edmund Jussen, collector; J. D. Webster, assessor; and Columbus Delano, Commissioner of the Internal Revenue, defendants; and also, at the same time, filed his bond for costs in said entitled cause; which said bond and bill are respectively in the words and figures following, to wit:

Bond for costs.

UNITED STATES OF AMERICA,
Northern District of Illinois:

Circuit court, March term, A. D. 1870.

PARKER R. MASON
vs.
P. W. HART, EDWARD JUSSEN, ET AL. } In chancery.

I enter myself as security for costs in this cause, and promise to pay all costs which may accrue to the opposite party in this action, or to any of the officers of this court; and in default of payment by the plaintiff of any costs ordered or adjudged to be paid by him, I hereby agree and stipulate that execution may issue against his property for any costs taxed against him.

Dated this ninth day of March, A. D. 1870.

EDWARD ROBY.

(Endorsed:) Filed March 9th, A. D. 1870.

W'M H. BRADLEY, *Clerk.*

3 *Bill of complaint.*

U. S. circuit court, northern district of Illinois.

PARKER R. MASON
vs.
P. W. HART, DEPUTY COLLECTOR; EDMUND JUSSEN, collector; Joseph D. Webster, assessor; and Columbus Delano, Commissioner of the Internal Revenue.

To the judges of the circuit court of the United States for the northern district of Illinois:

Parker R. Mason, of the city of Chicago, in the State of Illinois, in the said northern district of Illinois, and a citizen of the said State, brings this his bill against P. W. Hart deputy collector; Edmund Jussen, collector; Joseph D. Webster, assessor; and Columbus Delano, Commissioner of Internal Revenue.

And thereupon your orator complains and states that the defendant Hart, deputy collector of the United States internal revenue, is a ministerial officer, bound to proceed upon the direction or warrant of his principal, said collector, in all matters apparently within the scope of his authority. The defendant Edmund Jussen is a ministerial officer,
4 bound, as your orator is advised, to collect and seize for the United States all sums which are certified to him as due, or which he is advised are due to the United States under the internal revenue laws by the United States assessors, or by the Commissioner of the Internal Revenue. The defendant Joseph D. Webster is an officer of the U. S., whose functions are mainly ministerial. In cases where, of his own knowledge or upon authentic information, he shall discover that any sums due for taxes to the U. S. or any taxable matters are not reported to him, said assessor is required to examine and ascertain the evidences thereof, and thereupon to adjudge, decide, and assess such taxable matters and taxes. In other matters the duties of said assessor are ministerial. The defendant Columbus Delano, Commissioner of Internal Revenue, has general command and control over all other internal revenue officers.

Your orator was, during the months of August and September, A. D. 1869, a distiller, and carried on the business of distilling in Chicago, in the assessment and collection district of said assessor and collector, in the distillery licensed and registered as No. 17. That, during said months of August and September, A. D. 1869, your orator returned to said assessor, in accordance with all the provisions of law, full reports of all materials used and all spirits produced in said distillery, and that the amount of spirits so produced was less than eighty per cent. of the producing capacity of said distillery, as estimated by the officers
5 of the internal revenue, which deficiency was caused by circumstances entirely beyond the control of your orator, and by a continued series of misfortunes; and thereupon your orator petitioned the assessor of internal revenue that he might not be assessed for such deficiency, setting forth a detailed statement of the causes which had led thereto, a copy of which petition is hereto annexed as a part of this bill, marked Schedule "A," which petition was sworn to by your orator and also by the U. S. Gov't storekeeper, who was present, and saw the matters stated therein. Nevertheless said assessor did assess such de-

ficiency, and answered your orator's petition by saying that he had no discretion in the matter; that he was simply an executive officer, and was required by the statute and the commands of the Commissioner of Internal Revenue to assess as deficiency the difference between the amount produced in any month in any distillery in his district, and eighty per cent. of the producing capacity of such distillery, as estimated by the Gov't officers; and said assessor further stated, at the time of making such assessments for deficiency for said months of August and September, A. D. 1869, severally, that he, said assessor, acted in a ministerial capacity only, and estimated the amounts of such deficiencies only in obedience to the commands of the Commissioner of the Internal Revenue, and that he believed that your orator had reported truly and fully all materials used and all spirits produced in said distillery during said months.

6 Copies of said assessments as made by said assessor are hereto annexed as a part of this bill, and marked Schedule "B" and "C," respectively.

And thereafter the tax on said deficiency having come into the hands of said collector for collection, said assessor forwarded to said Commissioner of Internal Revenue your orator's said petition and statements, and affidavits, together with a certificate signed by himself as such assessor, in which he stated that your orator had reported in full all materials used, and all spirits produced during said months in said distillery, and that your orator had never produced in said distillery the amount of said deficiency or any part thereof, and that the tax thereon ought to be abated, and thereupon the proceedings for the collection of the tax on such deficiency were stayed; but afterwards, and on the 9th day of February, A. D. 1870, as your orator is informed and believes, said Commissioner replied, stating, that the law provided, that every distiller should pay the tax on eighty per cent. of his producing capacity, and that it made no difference that your orator had not produced the spirits, the tax must be collected; and commanded the said collector to collect the same, and thereupon the said collector issued to said deputy collector a warrant of distress against your orator, for the collection thereof, and said deputy collector hath attempted to seize and take possession of your orator's said distillery, and unless restrained by the order of this court, will seize and sell, and said collector and deputy collector do threatan and go about to seize and sell said distillery

7 or other property of your orator, to make the amount of said tax, interest, penalty, costs, and expenses, which are now claimed by said collector and deputy collector to amount to about the sum of $2,200 00; and your orator states that said tax is laid upon nothing, and that he has fully paid all taxes due from him to the U. S.

Your orator further states that he has no money with which he can pay said tax; that he has been considerably embarrassed in his circumstances ever since the said month of August, A. D. 1869; that his misfortunes during said months of August and September, running in debt, and compelled him to suspend business in order to convert property into money to pay his debts and reëstablish his credit, which was considerably impaired by reason of his losses aforesaid, and that he has succeeded in so doing to such an extent that he is now able to resume business; but if said warrant is levied, and his said property seized, great and irreparable injury will result to your orator, and that his credit will be greatly impaired, and he will be unable to prosecute his business, and also in that inasmuch as all said officers are ministe-

rial officers, acting under warrants apparently correct upon their face, he will have no remedy against them even for the trespass, as he is advised, and if his property should be seized, or if he should pay the money, the said property or money would forthwith become and be in the possession of the U. S., which is beyond the reach of law,
8 and your orator would be entirely without remedy therefor; and if not restrained by the injunction of this court, the defendants, the Commissioner, collector, and deputy collector will seize and take and deliver your orator's property to the amount of such tax, penalties, interest, and costs, to the U. S. to the irreparable injury of your orator.

To the end, therefore, that the said P. W. Hart, deputy collector; Edmund Jussen, collector; Joseph D. Webster, assessor; and Columbus Delano, Commissioner of Internal Revenue, may, if they can, show, why your orator should not have the relief prayed, and may, upon their several and respective corporal oaths, according to the best and utmost of their respective knowledge, remembrance, information, and belief, full, true, direct and perfect answers make, to all and singular, the matters aforesaid, and that as fully and particularly as if the same were here again repeated, and they and each of them distinctly interrogated thereto; and inasmuch as the matters aforesaid are not relievable at law, and only cognizable and relievable in a court of equity, may it please your honors, grant unto your orator such relief in the premises as may be agreeable to equity.

May it please your honors to grant unto your orator as well the people's writ of injunction issued out of and under the seal of this court, directed to said P. W. Hart, deputy collector; Edmund Jussen, collector; Columbus Delano, Commissioner of the Internal Revenue, commanding them and each of them absolutely to desist and refrain from proceeding or doing anything for the collection of said tax,
9 or any part or parcel thereof, or any penalty, interest, costs, or charges thereon, as also a writ of subpœna be directed to the said P. W. Hart, deputy collector; Edmund Jussen, collector; and Columbus Delano, the Commissioner of Internal Revenue; and Joseph D. Webster, assessor, commanding them and each of them, at a certain time and under a certain penalty therein to be limited, personally to appear before this honorable court, and then and there full, true, direct and perfect answer make to all and singular the premises; and further to stand, to perform and abide such further order, direction, and decree therein as your honors may deem meet.

PARKER R. MASON.

EDWARD ROBY, *Pl'ff's Solicitor.*

STATE OF ILLINOIS, *County of Cook, ss:*

Parker R. Mason, being sworn, says that he is the plaintiff in the foregoing bill; that he has read said bill; knows the contents thereof; & that the same is true of his own knowledge, except as to the matters therein stated on his information and belief, and as to those matters he believes it to be true.

PARKER R. MASON.

Sworn to before me this ninth day of March, A. D. 1870.

[NOTARIAL SEAL.] JOHN MAGOUN,
Notary Public.

10 (21.)

General demand for taxes,
Aug. list, 11 div., No. 406.

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,
1st District, State of Illinois, Chicago, Oct. 1, 1869.

M . P. R. MASON, 49, *E. Kinzie:*

A tax, under the excise laws of the United States, amounting to $\frac{1}{100}$ dollars, being for , has been assessed against you, and transmitted to me by the assessor of this district. The same not having been paid within the time required by law, you became liable to pay five per centum additional upon the amount thereof, and interest at one per centum per month from the 1st day of , 1869, and demand is hereby made upon you for the said tax, with the additional five per centum, and such interest as may accrue before payment. If not paid within ten days from the personal service or mailing hereof, it will become my duty to collect the same by distraint and sale of property.

Payment may be made at my office, room 6, custom-house building.

Am't of tax	$2,055 57
Penalty	102 78
Total	.....

EDWARD JUSSEN, *Collector.*

Bring this notice with you.

11 List, Aug.; div., 11; No. 406.]

CHICAGO, *Oct. 13th*, 1869.

P. R. MASON:

I have a warrant for the collection of your U. S. tax, now past due. You will please call immediately at the collector's office, room 6, custom-house, and pay the same, viz:

Tax	$2,055 57
5 per cent. penalty	102 78
Notice	.....
Warrant	1 50
Total	$2,159 85

P. W. HART,
Deputy Collector.

12 SCHEDULE "A."

To Gen. J. D. WEBSTER, *Assessor 1st Dist., Ill., Chicago:*

The undersigned respectfully petitions that he may not be assessed for deficiency in the month of August, for the reasons that—

1st. He has returned all grain used & spirits produced for that month.

2d. The machinery and still would not produce 80 per cent. of the producing capacity of the distillery, or of the amount they were built for & intended to produce.

3d. The still and tubs had been idle for many months, & were sour & spoiled the fermentation.

4th. The city cut off the supply of water by reason of a break in the water works.

All which appear more fully in the affidavit hereto annexed.

Chicago, Ill., Sept. 7, 1869.

(Signed) PARKER R. MASON.

STATE OF ILLINOIS, *County of Cook, ss:*

Parker R. Mason, of Chicago, in said county, being duly sworn, says that he is a distiller, doing business as such in Chicago; that on the 13th day of August A. D. 1869, his bond was approved by the assessor of the district, & on the same day he commenced mashing.

During the winter of 1868 & 1869, one Thomas T. Furlong had
13 possession of & run said distillery, & in the fall of 1868, put in a new still & other works, & run said distillery for a time, & then stopped, as deponent supposed, because spirits cost all they would sell for at that time; & said distillery was idle from about Jan'y 1, to Aug. 13, when deponent, having purchased, started as aforesaid, & found, as each article came into use, that the whole affair was badly dilapidated: the belts were mouldy and kept breaking, so that things had to be stopped to repair them. On the second day of running the mill broke down, by which more than a day was lost. The tubs leaked badly & were sour, not having been properly cleansed when stopped, & soured the mash, so that it fermented badly & would not produce as it ought to. The worm leaked, & was set too low, so that when the still was charged the worm formed a syphon & sucked the beer through. The still leaked at first, & afterwards developed its faults one by one. blowing the beer through the worm, getting clogged up, & working very slowly at best; so slowly that when the beer was properly fermented it could not be run, & soured often so as to injure the yield. In August, about the 24th, the water works of the city broke & furnished very little water for 3 or 4 days. In short everything went wrong, as will appear by the detailed statement hereto annexed, & as soon as deponent found what was the matter from experiment, deponent fixed and repaired, had the capacity reduced, ordered, & is now building, a new still & worm, intending
14 to abandon the still and worm above mentioned, but did not & could not run 14 q'ts per bushel of grain used, nor 80 per cent. of the capacity of said distillery during said month of August, as fixed by the Internal Revenue Dep't. Deponent has nursed along the old still & got it to do all it can, but it continually got out of order, & must be given up as soon as one can be built.

The following is a detailed statement of the running for the month of August:

STATEMENT: That on the 13th day of August, 1869, his bond was approved by the assessor, & on the same day he commenced mashing. That the capacity of the distillery, as established by the official survey, was, at the time he commenced, $253\frac{14}{100}$ bu. of grain per day, & that on the 13th of August he made two mashes of sixty bushels each, which were run into tubs No. 1 & 2, respectively; & that on the 14th day of August the gearing of the mill got out of order, & having no grain ground ahead he could not mash said day. The 15th of August being Sunday, business was suspended; & that on the 16th day of August he made 3 mashes of 70 bushels each, which were run into tubs No. 3, 4, & 5; & that on the 17th day of Aug. he likewise made 3 mashes of

70 bushels each, which were run into tubs No. 6, 7, & 8; & that on the 18th of August he made 3 mashes, of 70 bushels each, which were run into tubs No. 9, 10, & 11; & that on the same day he commenced running beer, but found, in consequence of the poor working of the still, that he could run through the still but one tub of beer, to wit, No. 1, during the 24 hours; & that on the 19th of August he also run beer, but
15 could only run one tub, No. 2, which should have been run the day previous; & that on the same day he made but one mash of 70 bushels, which was run into tub No. 12; & that on the 20th Aug. he could only run one tub of beer, viz, No. 3; & that on the same day he made but one mash of 70 bushels, which was run into tub No. 13; & that on the 21st of Aug. he run 2 tubs of beer, Nos. 4 & 5; & on the same day he made 2 mashes, of 70 bushels each, which were run into tubs 1 & 2; & that on the 22d Aug., being Sunday, business was suspended. On Aug. 23rd he could only run one tub, No. 6; & on the same day he made 3 mashes, of 70 bushels each, which were run into tubs 3, 4 & 5; & on the 24th he could run only one tub of beer, No. 7; & that on the same day he made 2 mashes, which were run into tubs No. 6 & 7; & that on the 25th Aug. he ran 4 tubs of beer, viz, 8, 9, 10, & 11; & on the same day he made 3 mashes, 70 bu. each, which were run into tubs 8, 9, & 10. On Aug. 26 he run 3 tubs, Nos. 12, 13, & 1; & on same day gave notice to the assessor to seal up Nos. 11, 12, & 13, & during said day he did not make any mashes. On Aug. 27 he run 4 tubs, 2, 3, 4, & 5, & during said day made no mashes; & that on the 28th Aug. he run 5 tubs of beer, viz, Nos. 6, 7, 8, 9, & 10, & made 2 mashes, 70 bushels each, which were run into tubs Nos. 1 & 2; & on the same day gave notice to the assessor to seal up Nos. 9 & 10; & on Aug. 29, being Sunday, business was suspended. On Aug. 30 he did not run any beer, but made 2 mashes, 70 bushels each, which were run into tubs No. 3 & 4; that on Aug. 31 he run 2 tubs of beer, viz, Nos. 1, & 2; & on
16 same day made 4 mashes, of 70 bushels each, which were run into tubs 5, 6, 7, & 8. As will be seen from the foregoing statement, during the time from Aug. 13 to 31, inclusive, he mashed 2,150 bushels of grain, which is less than 80 per cent. of the capacity of his distillery, about 740 bushels of grain; that up to Aug. 6 he could not run beer through the still sufficiently fast, in consequence of which, all of his fermenting-tubs became full, which prevented him from mashing grain to the amount of 80% of capacity, & also prevented him from reducing capacity by having any tubs sealed up so as to avoid an assessment. Also, that in consequence of the beer standing so long in the tubs—some as long as 7 days—and the weather being exceedingly warm, it became sour; hence, impossible to produce 14 q'ts of spirits from a bushel of grain, as required by the survey made by the assessor; & that he will fall short of the "amount of spirits required to be produced" from the grain used, viz: Amount produced, 5,752.63 proof-gallons; amount required, 6,055 proof-gallons—deficiency, 302.37 p. g.

(Signed) PARKER R. MASON.

Subscribed & sworn to before me this 13th day of Sept., A. D. 1869.

[OFFICIAL SEAL.] (Signed) JOHN MAGOUN,
Notary Public.

17 STATE OF ILLINOIS, *County of Cook, ss:*

Frederick Harding, of Chicago, in said county, being duly sworn, says that he is the U. S. storekeeper assigned to the distillery & warehouse of Parker R. Mason, a licensed distiller, doing business as

such in the aforesaid city of Chicago; & that he has carefully read the foregoing affidavit of said P. R. Mason; & that he is cognizant of the manner in which the distillery of said Mason worked during August, & that he believes the statements contained in the aforesaid affidavit to be true and correct in every particular.

(Signed) FRED. HARDING.

Sworn & subscribed to before me this 13th day of Sept., A. D. 1869.

[OFFICIAL SEAL.] JOHN MAGOUN,
Notary Public.

18 SCHEDULE "B."

(89.)—*United States internal revenue.—Form of assessment of spirits, based on capacity of distillery.*

[If the reported product is less than the amount to be accounted for, as determined by the assessor, or less than 80 per cent. of the capacity, as determined by the survey, an assessment should be made. When the difference between the amount to be accounted for (on the former blanks termed "required product") and the reported product is greater than the difference between the 80 per cent. and the reported product, the assessment will be upon the former quantity. When the reported product equals or exceeds the 80 per cent., the assessment will be made upon the difference between the reported product and the amount to be accounted for. If the reported product and the amount to be accounted for are each less than the 80 per cent., the assessment must be made upon the difference between the reported product and the 80 per cent. Particular attention is called to supplement 2, series 4, No. 7. The assessment of the $4 per barrel tax and the per diem tax, under section 13, must be made on this form.]

Computation and determination of the quantity of mash or beer fermented, and distilled spirits produced, in distillery No. 17, of Parker R. Mason, ascertained from reports dated ——— —, 18—, Aug. 20, 1869, and Aug. 31, 1869, calculated in compliance with the provisions of section 20, act of July 20, 1868.

Reports.	Materials used for mash or beer.				Mash or beer.	Distilled spirits.
Tri-monthly period.	Description.	Quantities.			Reported product.	Reported product.
		Bushels.	Pounds.	Gallons.	Gallons.	Gallons.
	Amount brought forward from preceding month					
1st to 11th						
11th to 21st	Malt, rye, & corn	890	49,840			
21st to 1st	Do. do. do.	1,260	70,560		96,686	5,752.63
	Total	2,150	120,400		96,686	5,752.63
	Amount on hand	408	22,848		18,383	
	Total used	1,742	97,552		78,303	

Amount of proof-spirits to be accounted for during above period of time ..... 5,752.63 galls.

Amount of proof-spirits reported as above for same period ..... 5,752.63 "

Deficiency ..... galls.

Eighty per cent. on producing capacity is	8,308.46	galls.
Amount of spirits above reported as produced	5,752.63	"
Deficiency	2,555.83	galls.

Assessment is hereby made against Parker R. Mason for tax on 2,556 gallons proof-spirits, at 50 cts. per gallon		1,278 00
And $4 per barrel, special tax, on 207 22/40 barrels, of 40 proof-gallons each, 830.90, less 333.33		497 57
Total		1,775 57

$24 p'r day, 9 days	216 00	
18 " " 2 "	36 00	
14 " " 2 "	28 00	
Per diem tax on distillery, as per survey, of $280 for 13 days.		280 00
Per diem tax on distillery during suspension of work, of $2 per day, for ——— days		.....

Dated at Chicago, Sept. 14, 1869.

(Signed) J. D. WEBSTER,
Assessor 1st District, Ills.

(Indorsed:) (89.) Assessment of spirits against ——— ———, by ——— ———, assessor —— dist. of ———, for the month of ———, 18—.

Correct % of within.

Actual production, 5,753, pr. gall., @ 10 cts	575 39	
Spec'l tax paid	333 33	
		241 97
Per deim capacity		280 00
Total am't due		521 97

19 SCHEDULE "C."

(89.)—*United States internal revenue.—Form of assessment of spirits, based on capacity of distillery.*

[If the reported product is less than the amount to be accounted for, as determined by the assessor, or less than 80 per cent. of the capacity, as determined by the survey, an assessment should be made. When the difference between the amount to be accounted for (on the former blanks termed "required product") and the reported product is greater than the difference between the 80 per cent. and the reported product, the assessment will be upon the former quantity. When the reported product equals or exceeds the 80 per cent., the assessment will be made upon the difference between the reported product and the amount to be accounted for. If the reported product and the amount to be accounted for are each less than the 80 cent., the assessment must be made upon the difference between the reported product and the 80 per cent. Particular attention is called to supplement 2, series 4, No. 7.

The assessment of the $4 per barrel tax and the per diem tax, under section 13, must be made on this form.]

Computation and determination of the quantity of mash or beer fermented, and distilled spirits produced, in distillery No. 47, of Parker R. Mason, ascertained from reports dated Sept. 10, 1869, Sept. 20, 1869, and Sept. 30, 1869, calculated in compliance with the provisions of section 20, act of July 20, 1868.

Reports.	Materials used for mash or beer.				Mash or beer.	Distilled spirits.
Tri-monthly period.	Description.	Quantities.			Reported product.	Reported product.
		Bushels.	Pounds.	Gallons.	Gallons.	Gallons.
	Amount brought forward from preceding month	408	22,848	.....	18,383	.....
1st to 11th....	Malt, rye, & corn	980	54,880	.....	.....	3,127.87
11th to 21st...	Do. do. do.	1,120	62,720	.....	.....	3,386.45
21st to 1st....	Do. do. do.	1,080	60,480	.....	141,079	3,768.55
	Total	3,588	200,928	.....	159,462	10,282.87
	Amount on hand	400	22,400	.....	18,000	.....
	Total used	3,188	178,528	.....	141,462	.....

Amount of proof-spirits to be accounted for during above period of time ..... 10,282.87 galls.
Amount of proof-spirits reported as above for same period ..... 10,282.87 "

Deficiency .... galls.

Eighty per cent. on producing capacity is ..... 11,075.37 galls.
Amount of spirits above reported as produced ..... 10,282.87 "

Deficiency ..... 792.50 galls.

Assessment is hereby made against Parker R. Mason for tax on 793 gallons proof-spirits, at 50 cts. per gallon 396 50
And $4 per barrel, special tax, on ——— barrels, of 40 proof-gallons each 1,107 60

Total 1,504 10

Per diem tax on distillery, as per survey, of $14 per day, for 26 days 364 00
Per diem tax on distillery during suspension of work, of $2 per day, for ——— days ....

Dated at ———, ——— —, 18—.

———, ———,
Assessor ——— *District* ———.

(Indorsed:) (89.)—Assessment of spirits against ——— ———, by ——— ———, assessor ——— dist. of ———, for the month of ———, 18—.

Correct % of within.

Actual production 10,282.87, @ 10 cts.....	1,028 29
Per diem capacity tax, $14, @ 26 days.....	364 00
	1,392 29

20 (Endorsed:) Filed March 9, 1870.
W'M H. BRADLEY, *Clk.*

21 On this day, to wit, the 12th day of March, A. D. 1870, in the record of the proceedings of said court, in chancery, in said entitled cause, is the following entry, to wit:

PARKER R. MASON
vs.
P. W. HART, EDMUND JUSSEN, JOSEPH D. Webster, & Columbus Delano. } Chancery.

On motion of the complainant, by his solicitor, upon notice to the defendants,

It is ordered by the court that the defendants be temporarily enjoined and restrained, as prayed in the bill of complaint, and that a writ of injunction issue therefor.

On this day, to wit, the 26th day of July, A. D. 1870, in the record of the proceedings of said court, in chancery, in said entitled cause, is the following entry, to wit:

PARKER R. MASON
vs.
P. W. HART, EDMUND JUSSEN, JOSEPH D. Webster, & Columbus Delano. } Chancery.

22 On motion of the district attorney,

It is ordered by the court that the order granting a temporary injunction, entered herein on the twelfth day of March last, be set aside and vacated.

And the court being now fully advised upon the *appication* of the complainant for an injunction against the defendants, as prayed for in his bill of complaint, herein overrules said application, and orders that said bill of complaint he dismissed at the costs of the complainant.

It is thereupon considered and adjudged by the court that the defendants do have and recover of the complainant their costs in this behalf expended, amounting to the sum of thirty-seven dollars and sixty cents, and that they have execution therefor.

And thereupon the complainant, by his solicitor, prays an appeal to the Supreme Court, which is granted upon giving bond in the sum of five hundred dollars, with security, to be approved by the court.

On this day, to wit, the 28th day of July, A. D. 1870, came said complainant, by his solicitor, and filed in said court his appeal bond in said entitled cause, which said bond is in the words and figures following:

23 Circuit court of the United States, northern district of Illinois, ss:

PARKER R. MASON
vs.
P. W. HART, DEPUTY COLLECTOR; EDMUND JUSSEN, collector; J. D. Webster, assessor; and Columbus Delano, Commissioner of Internal Revenue. } In chancery.

Know all men by these presents that we, Parker R. Mason, as principal, and Benjamin Case, as security, all of the city of Chicago, county of Cook, and State of Illinois, and of the northern district of Illinois, are held and firmly bound unto the above-named P. W. Hart, deputy collector; Edmund Jussen, collector; J. D. Webster, assessor; and Columbus Delano, Commissioner of Internal Revenue, in the sum of five hundred dollars, to be paid to the said Hart, Jussen, Webster, and Delano, their executors & administrators; to which payment, well and truly to be made, we bind ourselves, and each of us, jointly and severally,
24 and our heirs, and each of our heirs, executors, and administrators, firmly by these presents, sealed with our seals, and dated this 28th day of July, A. D. 1870.

Whereas the above-named Parker R. Mason hath prayed for and obtained an appeal to the Supreme Court of the United States to reverse the decree entered in the above-entitled suit by the said circuit court:

Now, therefore, the condition of this obligation is such that if the above-named Parker R. Mason shall prosecute his said appeal with effect, and shall likewise pay all costs and damages which may be awarded against him, then this obligation shall be void; otherwise the same shall be and remain in full force and virtue.

PARKER R. MASON. [SEAL.]
BENJAMIN CASE. [SEAL.]

The foregoing bond and sureties are hereby approved.

H. W. BLODGETT, *Judge.*

(Endorsed:) Filed July 28th, 1870. W'm H. Bradley, cl'k.

25 NORTHERN DISTRICT OF ILLINOIS, *ss:*

I, William H. Bradley, clerk of the circuit court of the United States for said district, do hereby certify the above and foregoing to be a true, correct, and complete transcript of the record of all the proceedings had in said court in chancery, in said entitled cause wherein Parker R. Mason is complainants, and said P. W. Hart, Edmund Jussen, Joseph D. Webster, & Columbus Delano are defendants, as the same remains of record in my custody.

In testimony whereof I have hereunto set my hand and affixed the seal of said circuit court at my office, in the city of Chicago, in the district aforesaid, this third day of August in the year of our Lord one thousand eight hundred and seventy, and of our independence the ninety-fifth year.

[SEAL.] W'M H. BRADLEY, *Clerk.*

[Five-cent internal revenue stamp affixed and canceled.]

26 United States of America, in the Supreme Court, ss.—December term, 1870.

PARKER R. MASON, APPELLANT,
vs.
P. W. HART ET AL., APPELLEES. } Appeal from seventh circuit.

And now comes the said appellant, and says that in the foregoing record and proceedings there is manifest error, in this, to wit:

The circuit court erred—

(1.) In dissolving the injunction granted therein.

(2.) In vacating the order granting a temporary injunction.

(3.) In overruling the application for an injunction, as prayed in said bill.

(4.) In dismissing said bill of complaint.

(5.) In rendering judgment against the appellant therein.

Wherefore this appellant prays that the said decree and judgment may be reversed, and that the said appellees, the defendants named in said record, may be enjoined and restrained according to the prayer of said bill during the pendancy of this appeal, and that this court may grant to him such other and further relief as justice shall require.

PARKER R. MASON.

EDWARD ROBY,
Counsel, 11 Tribune Building, Chicago, Ill.

(Indorsement on cover:) No. 275. Parker R. Mason, appellant, vs. P. W. Hart, deputy collector of internal revenue, et al. N. Illinois C. C. U. S. Filed 31st October, 1870.